

FUNCTIONALLY PUBLIC ACCOUNTABILITY, MANAGEMENT CONTROL SYSTEMS AND ORGANIZATIONAL CULTURE TO INCREASE ORGANIZATIONAL PERFORMANCES

David Pangaribuan Bhayangkara

Jakarta Raya University Indonesia

Email: davidstieku@yahoo.com, david.pangaribuan@dsn.ubharajaya.ac.id

Received Date: 2nd October 2022

Accepted Date: 3rd January 2023

ABSTRACT

This study aims to examine the effect of public accountability, management control systems and culture organization to organizational performance. The type of research is descriptive quantitative using multiple linear regression. While, data collection uses questionnaires and purposive sampling with 60 respondents. As for the research results: Public accountability has a positive effect on organizational performance. Management control system has a positive effect on organizational performance. Organizational culture moderates relationship between public accountability and organizational performance and Organizational culture moderates relationship between management control systems and organizational performance. Public accountability, management control system and organizational culture play important roles in improving organizational performance.

Keywords: Organizational Performance, Public Accountability, Management Control System, Organizational Culture

Preliminary

Organizational performance is a result achieved by the organization in fulfilling its obligations according to certain criteria that apply to a particular task and function. Good organizational performance will definitely result in good activities and provide more usability. The benchmark of an organization is said to be good if it is able to fulfill all the tasks and functions that have been regulated. One of the important tools to support optimal organizational performance of a local government agency is public accountability. Public accountability is an obligation to manage resources, reports, and disclose all activities and activities related to the use of public resources to the party giving the mandate/public. Public accountability also means the obligation to be responsible for what has been done or not done. This can help the leadership of local government agencies to provide assessments in the context of decision making in order to improve organizational performance.

The management control system is a tool to create cooperation, both collectively and individually and it becomes a channel for various efforts that are made to achieve the specific goals of a local government agency. Leadership sets goals, designs and implements control mechanisms, monitors and evaluate controls. Thus, the performance of the organizations in local government agencies plays an important role for achievement goals. In reality, it is often found that a local government agency has a good management control system guideline, but it is not implemented properly, so that the designed management control does not make a positive contribution to local government agencies.

The importance of a performance is needed to assess how far the organization can implement its vision and mission so that organizational goals can be realized. A good organizational culture needs to be applied to all parties within the organization, because organizational culture cannot be separated from organizational strategy, including the vision and mission of the organization itself and is one of the important factors in implementing strategy in improving organizational performance. The relationship between public accountability and management control systems on organizational performance with organizational culture as a moderating variable is also closely related. The leaders of local government agencies will uphold organizational culture as an effort to increase local government participation in the process of realizing the vision and mission of the organization,

The regional secretariat is an auxiliary element of the regional government led by a regional secretary. The task of a regional secretary is to assist regional heads in realizing the vision and mission which is the main goal in his reign. Likewise with the duties and functions of the South Tangerang City Regional Secretariat, based on South Tangerang Mayor Regulation No. 46 of 2016 concerning Regional Apparatus Organizations, the South Tangerang City Regional Secretariat has the task of assisting the Mayor in formulating policies and coordinating regional apparatus. In carrying out these tasks, the Regional Secretariat of South Tangerang City has the following functions: (a) Coordinating the preparation of regional policies, (b) Monitoring and evaluating the implementation of regional policies. (c) Coordinating the implementation of the tasks of regional apparatus organizations. (d) Administrative services and development of state civil apparatus in local governments. (e) Preparation and formulation of periodic performance reports to the Mayor.

Based on the duties and functions of the South Tangerang City Regional Secretariat described above, the South Tangerang City Regional Secretariat has a very important role to realize the goals that have been planned by the regional leadership in this case the Mayor. Judging from the Performance Accountability Report of the South Tangerang City Regional Secretariat in 2019, the main problems faced by the South Tangerang City Regional Secretariat based on their duties and functions include: (1) The policies produced by local governments have not been fully effective because the level of implementation of regional policies carried out by regional officials is still not optimal. (2) Performance of regional apparatus is important, where every government agency in this case all regional apparatus in South Tangerang City must have results-oriented performance and provide optimal benefits for the community. (3) The emergence of the new public the service paradigm, which places the apparatus as a servant for the community, has changed the orientation of government services to become community-oriented. This has resulted in few implications for the performance of government administration, placing community service satisfaction as an indicator of the success of government officials and agencies. This paradigm shift has become a strategic issue because it has not been fully understood by the State Civil Apparatus (ASN) and the community in South Tangerang City. (4) The low work culture of the state civil apparatus has become a growing issue in various central and local government agencies.

The problem that is being faced by the Regional Secretariat of South Tangerang City is regarding organizational performance, then the problem of regional policy is related to the management control system that is applied, because coordinating the preparation of regional policies is a task that must be completed and is the final goal of the establishment of the South Tangerang City Regional Secretariat. The management control system functions for the purpose of the organization to be achieved, then problems regarding regional policies can be influenced by the management control system as it will affect the organizational performance of the Regional Secretariat of South Tangerang City.

The problem of performance accountability is related to the applied public accountability, where the problem involved Performance accountability is due to the lack of results-oriented

performance and provides optimal benefits for the community. Likewise with the function of public accountability, namely requiring results-oriented and accountable performance, so that performance accountability issues can be influenced by public accountability and affect the organizational performance of the South Tangerang City Regional Secretariat. The problem of the paradigm of the apparatus as a public service and the competence of the apparatus is related to the organizational culture that is applied, where the problem is caused by the weak work culture that is applied, so that the problem occurs. Organizational culture serves to provide norms and support to all members of the organization to work according to what has been expected.

Many researches on the effect of public accountability on organizational performance have been carried out, including research conducted by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) all three obtained the results that public accountability had a significant effect on organizational performance. However, it is different from the research conducted by Rahayuni (2013) which found that public accountability has no effect on organizational performance. Then research on the influence of management control systems on organizational performance has been widely carried out including research conducted by Suntoro (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) all three obtained the results that the management control system had a significant effect on organizational performance. However, it is different from the research conducted by Anjami & Yaya (2016) which obtained the results that the management control system has no effect on performance. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. However, it is different from the research conducted by Anjami & Yaya (2016) which obtained the results that the management control system has no effect on performance. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. and Novatama (2019) all four of them obtained the results that organizational culture as a moderating variable had moderated the independent variable on

the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. and Novatama (2019) all four of them obtained the results that organizational culture as a moderating variable had moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable.

The formulation of the research problem is (a) How is the effect of public accountability on organizational performance. (b) How is the influence of the management control system on organizational performance. (c) Does organizational culture moderate public accountability on organizational performance, and (d) Does organizational culture moderate the management control system on organizational performance. Furthermore, the purpose of this study is (a) to determine the effect of public accountability on organizational performance. (b) to determine the effect of the management control system on organizational performance. (c) to determine the effect of public accountability on organizational performance with organizational culture as a moderating variable.

Contingency Theory

Islam and Hu (2012) said that contingency theory is an approach to describe organizational behavior as an explanation given for contingent factors such as technology, culture and the external environment that affect the design and functioning of the organization. Thus, it can be said that the underlying assumption of contingency theory is that there is no one type of organizational structure that is the same for all organizations. On the other hand, organizational effectiveness depends on the type of technology, the environment around the organization, the size of the organization, the features of the organizational structure, and its information system. The contingency theory becomes the grand theory in this study. The aim of the researcher using the contingency approach is to identify various contingent variables that affect organizational performance. The use of the contingency approach allows other variables to act as moderating variables or intervening variables. Thus, through a contingency approach, this study argues that the success of public accountability and management control systems on organizational performance is influenced by organizational culture.

Stewardship Theory

Donaldson & Davis (1991) said that: stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization. This theory has a psychological and sociological basis which is designed so that executives as stewards are motivated and act according to the wishes of the principal. In addition, steward behavior will not leave the organization because the steward will try to achieve the goals of the organization. The purpose of the researcher using the stewardship theory is to explain the existence of the South Tangerang City Regional Secretariat as an institution that can be trusted to act in accordance with the public interest and carry out its duties and functions appropriately, responsible for what has been entrusted to him, so that organizational goals can be achieved optimally. To carry out these responsibilities, the stewards (regional secretaries) mobilize all their abilities and expertise in streamlining the performance of the South Tangerang City Regional Secretariat in completing their duties and functions.

Organizational Performance

Moehariono (2012) said that performance is a description of the achievement level of the implementation of an activity, program or policy. This is in realizing the goals, objectives, vision, and mission of the organization as outlined in an organization's strategic planning. Rivai & All

(2013) said that performance is a general term used in part or all of the actions or activities of an organization in a period with a reference to a number of standards such as projected past costs on the basis of efficiency, accountability or management accountability and the like. . Regarding the concept of performance, Rummier and Brache in (Sudarmanto, 2009: 7-8) suggested that there are three levels of performance, namely: (a). Organizational performance where it is the achievement of results at the level or unit of organizational analysis. Performance at the organizational level is related to organizational goals, organizational design, and organizational management. (b). Process performance is the performance of the process stages in producing a product or service. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics.

Public Accountability

Mahmudi (2013) stated that public accountability is the obligation of agents (government) to manage the resources, report, and disclose, all activities and activities related to the use of public resources to the giver of the mandate. While, Halim & Kusufi (2012) stated that public accountability is the obligation to provide accountability and explain the performance and actions of a person, legal entity or organizational leader to other parties who have the right and obligation to ask for accountability and information obligations. Based on the definitions of the experts above, it can be said that public accountability is the embodiment of the obligation of the recipient of the mandate to account for the management, control of resources and implementation of policies entrusted to him in the context of achieving the goals that have been set through the media of accountability periodically. Policies are basically provisions that must be used as guidelines, or instructions for every business of local government agency employees so that the smoothness of the goals that have been set can be achieved as well as an effort to provide accountability that is carried out by the organizational units or interested parties. This is also open to those who provide accountability. From the perspective of the accountability system, there are several main characteristics of this accountability system, namely: or instructions for every effort from employees of local government agencies so that smoothness is achieved in achieving the goals that have been set and an effort to provide accountability carried out by organizational units or interested parties openly to those who provide accountability. From the perspective of the accountability system, there are several main characteristics of this accountability system, namely: or instructions for every effort from employees of local government agencies so that smoothness is achieved in achieving the goals that have been set and an effort to provide accountability carried out by organizational units or interested parties openly to those who provide accountability. From the perspective of the accountability system, there are several main characteristics of this accountability system, namely:

1. Focus on results (outcomes)
2. Using selected indicators to measure performance
3. Generate useful information for decision making on a program or policy
4. Generate data consistently over time
5. Report results (outcomes) and publish them regularly

Management Control System

Mulyadi (2012) stated that the management control system is a system used to plan future goals to be achieved by the organization, plan activities to achieve these goals, and implement and monitor the implementation of the plans that have been set. Meanwhile, Sutarman (2012) stated that the management control system is a collection of interrelated elements and interacts in a single unit to carry out a process of achieving a main goal. The management control system activities include activities to plan, control and direct the organization's operations according to plans and objectives. So the management control system is a system designed to ensure that the organization has implemented its strategy effectively and efficiently.

Purpose of Management Control System

Samarsan (2013) emphasised that, the purpose of designing a management control system is as follow:

1. Obtained reliability and information integration

Information systems are very important for organizations in order to respond to fast-paced changes in conditions and the existing environment and the increasing sophistication of information technology means to make decisions. Generally, information systems are divided into two aspects, namely:

- a. Financial accounting information that produces the organization's financial statements and various other reports such as budget usage.
- b. An activity information system that collects information related to aspects of activities that produce reports on the level of success of performance.

2. Compliance with applicable policies, plans, procedures, rules and regulations. Compliance with applicable policies, plans, procedures, regulations, and provisions can be achieved through the management control system. Failure to comply with applicable policies and regulations can jeopardize coordination efforts designed in a control system.

3. Protect company property In general, controls are developed and implemented to protect company assets.

4. Achievement of economical and efficient activities

Limited resources encourage organizations to apply economic principles, the principles applied to organizational management are to obtain certain results with minimal costs. operating standards should provide measurement criteria to assess the level of economy and efficiency.

Organizational culture

Tampubolon (2012) claimed that an organization needs a culture which is a collection of general perceptions of all employees as members of the organization, which is the dominant culture of all cultures owned by employees, which is absorbed from the majority of members of the organization and specifically describes a personality. (personality) in the organization. Robbins & Judge in Sunyoto (2015) also stated that organizational culture is a system of shared meanings held by members of an organization that distinguishes the organization from other organizations.

According to Umi, et al (2015: 02) Organizational culture is a norm and values that are formed and applied by the company to influence the characteristics or behavior in leading its employees to be able to do tasks on time and guide employees in achieving organizational goals. Organizational culture is how members or a group of employees are able to deal with external and internal problems, therefore organizational culture must be developed and taught to members to be used as behavioral guidelines for members in dealing with problems. Robbins in Tika (2010: 06) states that organizational culture is a set of value systems that are recognized and created by all its members that distinguish one company from another.

Framework

Suriasumantri (1986) in Sugiyono (2013) said that the framework of thought is a temporary explanation of the symptoms that are the object of the problem. This research framework is used to facilitate the way of thinking on the problems discussed related to the relationship between independent, dependent, and moderating variables. The following is a model of the framework of this research:

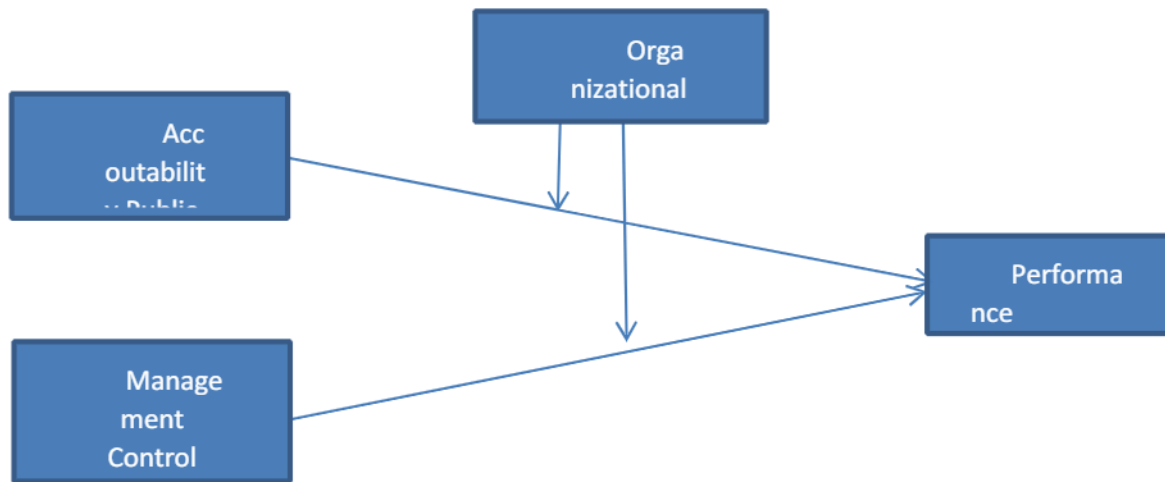


Figure 2.1 Framework research

Hypothesis

The Effect of Public Accountability on Organizational Performance

Stewardship theory argues that managers are not motivated by individual goals but rather by their primary outcome goals for the benefit of the organization. The existence of a relationship between public accountability and stewardship theory is thought to have an effect on organizational performance. Mahmudi (2013) stated that public accountability is the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the

use of public resources to the mandate giver. Previous research conducted by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) concluded that public accountability affects organizational performance. Based on the description, proposed hypotheses, namely:

H1: Public accountability has an effect on organizational performance.

Effect of Management Control System on Organizational Performance

Contingency theory argues that the design and system of controls are dependent on the organizational context in which the controls are implemented. The relationship between management control systems and contingency theory is expected to improve organizational performance. Mulyadi (2012) stated that the management control system is a system used to plan future goals to be achieved by the organization, plan activities to achieve these goals, and implement and monitor the implementation of the plans that have been set. Research by Khirawati (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) concluded that management control systems affect organizational performance. Based on this description, the research hypotheses are:

H2: Management control system has an effect on organizational performance.

Influence Public Accountability of Organizational Performance through Organizational Culture as Moderating Variable

Tampubolon (2012) says, an organization needs culture as a collection of general perceptions of all employees. The dominant culture of all cultures owned by employees, absorbed from the majority of members of the organization describes a personality that exists in the organization. Research by Permadi (2018) and Rusmita & Badera (2018) conclude that organizational culture as a moderating variable moderates public accountability on organizational performance. This means that public accountability plays a role in improving organizational performance through organizational culture. Based on the description, the research hypotheses are proposed, namely:

H3: Public accountability has an effect on organizational performance through organizational culture.

The Effect of Management Control System on Organizational Performance through Organizational Culture as a Moderating Variable

Robbins & Judge in Sunyoto (2015) claimed that organizational culture is a system of shared meanings held by members of an organization that distinguishes the organization from other organizations. Previous research conducted by Sucitrawati & Sari (2017), and Novatama (2019) both obtained the results that the management control system affects organizational performance through organizational culture as a moderating variable. This means that the management control system affects organizational performance through organizational culture

as a moderating variable. Based on the description, the research hypotheses are proposed, namely:

H4: Management control system affects organizational performance through organizational culture

Types of research

The type of research used is quantitative research with an associative approach. The process of data processing with SPSS software version 25. The population in this study were all employees of the South Tangerang City Regional Secretariat which were divided into 10 work sections. Attached table 3.1

Sample

The sampling technique used in this research is purposive sampling. The reason for selecting the sample using purposive sampling is because not all samples have criteria that are in accordance with what the researcher has determined. The selected sample is deliberately determined based on certain criteria that have been previously determined by the researcher to get a representative sample. The criteria for employees who were used as samples in this study were as follows:

1. Has become a Civil Servant (PNS).
2. Have worked for at least one year.
3. Have a functional position.

Based on the above criteria, the sample in this study was 60 employees, with positions as head of sub-section (head of sub-section) and executor (staff) at the Regional Secretariat of South Tangerang City.

Data collection technique

The data used in this study is primary data, obtained using questionnaires distributed directly to respondents at the Regional Secretariat of South Tangerang City

Public Accountability

According to Hopwood & Tomkins, 1984, Elwood, 1993 in Mahmudi (2011) states that accountability is measured using indicators: (1) Legal accountability and honesty (a) Compliance with the law and (b) Avoidance of corruption and collusion. (2) Process accountability; (a) There is compliance with procedures. (b) The existence of responsive public services. (c) The existence of careful public services. (d) The existence of low-cost public services. (3) Program accountability: (a) Alternative programs that provide optimal results and (b) Accountability for programs that have been made. (4) Policy accountability; (a) Account for the policies that have been taken and (b) Consider the impact in the future.

Management Control System

Mulyadi (2001) said that the dimensions of the management control system are:

(a) Management control structure, (1) organizational structure, (2) Information network. (3) Reward system. (2) Management control process, (a) strategic formulation. (b) strategic planning. (c) programming. (d) budgeting. (e) implementation. (f) monitoring.

Organizational Performance

Mahsun (2006) said that, the dimensions of organizational performance are as follows: (1) Input, is everything that is needed so that the implementation of activities can run to produce outputs. This indicator measures the amount of resources such as funds, human resources, and resources owned. (2) Process, in the process indicator, the organization formulates the size of the activity, both in terms of speed, determination, and level of accuracy of the implementation of the activity. The most dominant sign in the process is the level of efficiency and economy in the implementation of organizational activities. Efficiency means the magnitude of the results obtained by utilizing a number of inputs. While economical is that an activity is carried out cheaper than the standard cost and time that has been determined for it. (3) Output, is something that is expected to be directly achieved from an activity which can be either physical or non-physical. Output benchmarks are used to measure the outputs resulting from an activity. (4) Outcomes are everything that reflects the functioning of activity outputs in the medium term (direct effects). Output indicators are more important than just output. Outcomes describe the level of achievement of higher outcomes that may be in the interests of many parties. (5) Benefit is something related to the ultimate goal of implementing activities. Benefit indicators describe the benefits derived from outcome indicators. These benefits will be felt after some time, especially in the medium and long term. (6) Impact (impact).

Organizational Culture Moderating Variables

Denison in Musyafidah (2018) explained that the dimensions of organizational culture are: (1) Involvement (involvement), empowerment (empowerment); (a) Team orientation (team work), (b) Capability development (ability to develop).

(2) Consistency (consistency); (a) Agreement core value and (b) Coordination and integration. (3) Adaptability: (a) Creating change (change), (b) Customer focus (customer focus) and (c) Organizational learning (organizational state). (4) Mission (mission): (a) Strategic direction and intent and (b) Goals and objective vision.

Measurement Scale

The measurement scale used in this study is a Likert scale. Where the measured variables are translated into variable indicators. The value of the variable with the instrument expressed in the form of numbers. The answers to each instrument item using a Likert scale have gradations: (1) Strongly Disagree (STS) with notation 1, Disagree (TS) with notation 2, Disagree (KS) with notation 3, Agree (S) with notation 4 and Strongly Agree (SS) with notation 5.

Multiple Linear Regression Test

Sugiyono (2017) claimed that multiple linear regression analysis is used by researchers, if the researcher predicts how the ups and downs of the dependent variable (criteria), if two or more independent variables as predictor factors increase and decrease in value (manipulated). Multiple regression analysis will be carried out if the number of independent variables is at least two. The regression model of this research is arranged in multiple regression equation as follows:

$$Y = + 1X_1 + 2X_2 + e$$

Information:

Y = Organizational performance. α = constant.

1, 2 = coefficientien regression. X₁ = Public accountability.

X₂ = Management control system. e = Error standard.

Moderated Regression Analysis

Moderated regression analysis or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables). Moderated regression analysis is used to answer H3 and H4 with the regression equation formula containing the following interaction elements:

$$Y = + 1X_1 + 2X_2 + 3X_1Z + b_4X_2Z + e$$

Where:

Y = Organizational performance.

α = Constant.

1, 2, 3, 4 = Regression

coefficient X₁ = Public accountability.

X₂ = Management control system.

Z = Organizational culture.

X₁Z = Interaction between public accountability and organizational culture.

X₂Z = Interaction between management control system and organizational culture.

e = Standard error.

Discussion of research results Reliability Test

Reliability test aims to measure whether the questionnaire is consistent or not in the research used. The results of the reliability test can be seen in the table below:

Table 4.8 Reliability Test Results

Variable	r alpha	r critical	Criteria
Public Accountability	0.898	0.600	Reliable
Management Control System	0.663	0.600	Reliable
Organizational Performance	0.693	0.600	Reliable
Organizational culture	0.861	0.600	Reliable

Source: Primary Data Processed With SPSS Version 25, 2020

Based on the results in the table above, it shows that the variables of public accountability, management control systems, organizational performance, and organizational culture are declared reliable, it is evidenced by each variable having a Chronbath Alpha value (r alpha) > 0.600.

Multiple Linear Regression Test

The results of multiple linear regression can be seen in the table below:

Table 4.13 Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,418	2,162		1,581	0.120
	Public Accountability	0.058	0.067	0.089	0.858	0.395
	SPM	0.821	0.106	0.802	7,738	0.000

a. Dependent Variable: Organizational Performance

Source: Primary Data Processed With SPSS Version 25, 2020

Based on the results of the regression analysis in the table above, the regression equation $Y = 3,418 + 0,058X_1 + 0,821X_2$ can be obtained. From the above equation, it can be concluded as follows:

1. The constant value of 3.418 means that if the variables of public accountability (X1) and management control systems (X2) do not exist, then there is an organizational performance value (Y) of 3.418 points.

2. The value of public accountability (X1) 0.058 means that if the constant is fixed and there is no change in the management control system variable (X2), then every 1 unit change in the accountability variable (X1) will result in a change in organizational performance (Y) of 0.058 points.
3. The value of the management control system (X2) 0.821 means that if the constant is fixed and there is no change in the public accountability variable (X1), then every 1 unit change in the management control system variable (X2) will result in a change in organizational performance (Y) of 0.821 points .

T test

The T test aims to determine the role of each independent variable, namely public accountability (X1) and management control systems (X2) on the dependent variable, namely organizational performance (Y) partially. t table used with a two- way significance level (Sig.) of 5% with the formula $df = nk$. So the value of t table is 2.007. The results of the T test can be seen in the table below:

Table 4.14 T . Test Results

Variable	t count	t table	value	Sig.	Information
Public Accountability	6,840	2.007	0.000	0.050	Take effect
SPM	12,637	2.007	0.000	0.050	Take effect

Dependent Variable: Organizational Performance

Based on the test results in the table above, it is obtained that the t value of the public accountability variable is greater than t table. Where the t-count value of the public accountability variable is 6.840, which is greater than the t-table value of 2.007, it is also strengthened by the value of 0.000 which is smaller than the value (Sig.) of 0.05. Thus H0 is rejected and H1 is accepted, this shows that there is a partially significant effect between public accountability on organizational performance at the Regional Secretariat of South Tangerang City. While the t value of the management control system variable is 12.637 which is greater than the t table value of 2.007, it is also strengthened by the diperkuat value of 0.000 which is smaller than the value (Sig.) of 0.05. Thus H0 is rejected and H2 is accepted,

Coefficient of Determination Test

The coefficient of determination test is intended to determine the percentage strength of the relationship between public accountability (X1) on organizational performance (Y) and management control system (X2) on organizational performance (Y). The results of the coefficient of determination can be seen in the table below:

Table 4.15 Coefficient of Determination Test Results

Variable	R-Square
Public Accountability	0.474
Management Control System	0.754

Dependent Variable: Organizational Performance

Based on the results of the coefficient of determination above, it shows that the R- Square value of public accountability is 0.474 or 47.4%. This means that the public accountability variable is able to contribute or influence 47.4% of the organizational performance variable. While the remaining 52.6% is influenced by other variables outside this research model. While the R-Square value of the management control system variable was obtained at 0.754 or 75.4%. This means that the management control system variable is able to contribute or influence 75.4% of the organizational performance variable. While the remaining 24.6% is influenced by other variables outside this research model.

Moderated Regression Analysis

Moderated regression analysis aims to determine whether a variable that is used as a moderating variable is a moderator variable or not. The results of the moderated regression analysis can be seen in the table below:

Table 4.16 Results of Moderated Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,956	3,230		2,463	0.017
	Public Account	0.989	0.409	1,520	2,418	0.019
	SPM	-0.583	0.512	-0.569	-1,138	0.261
	Moderation_1	-0.026	0.010	-2.875	-2.464	0.017
	Moderation_2	0.034	0.013	2,806	2,713	0.009

a. Dependent Variable: Organizational Performance

Based on the results of the moderated regression analysis above, it shows that the value (Sig.) Moderation_1 is the effect of public accountability on organizational performance with organizational culture as the moderating variable having a value of 0.017. This means that it is smaller than 0.050 then the hypothesis is proven. While the value (Sig.) Moderation_2 is the influence of the management control system on organizational performance with organizational culture as a moderating variable has a value of 0.009. This means that it is smaller than 0.050, meaning that the hypothesis is proven. To determine the existence of moderation between the independent variable and the dependent variable, it is done by comparing the R-Square value before the moderating variable and after the moderating variable as follows:

Table 4.17 Results of Comparison of R-Square . Values

R-Square		Difference	Information
X1 Against Y (H1)	X1 Against Y With Z (H3)		
0.474	0.616	0.142	Strengthen
R-Square		difference	Information
X2 Against Y (H2)	X2 Against Y With Z (H4)		
0.754	0.785	0.031	Strengthen

Source: Primary Data Processed With SPSS Version 25, 2020

Based on the results of the comparison of the R-Square values above, it shows that the R-Square H1 value of 0.474 is smaller than the R-Square H3 value of 0.616, and the difference is 0.142. Which means that the influence of public accountability on organizational performance was successfully strengthened by organizational culture by 0.142 or 14.2%. While the results of the comparison of the R-Square H2 value of 0.754 is smaller than the R-Square H4 value of 0.785, and the difference is 0.031. Which means that the influence of the management control system on organizational performance was successfully strengthened by organizational culture by 0.031 or 3.1%.

Discussion of Research Results

Public Accountability of Organizational Performance

Based on the results of the analysis, the value of the regression equation $Y = 3.418 + 0.058X1$, with the t_{count} value of the public accountability variable of 6.480 greater than the value of t_{table} which is 2.007, also strengthened by the value of value of 0.000 which is smaller than the value (Sig.) of 0.050. So the hypothesis H_0 accepted, meaning that partially public accountability has a positive and significant effect on organizational performance. This study can prove that public accountability has a positive and significant effect on organizational performance. The results of the study are in line and consistent with research by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) which state that public accountability affects organizational performance. The implication of this research for the Regional Secretariat of South Tangerang City is to encourage continuous improvement of the performance of the State Civil Apparatus through understanding the important role of public accountability in organizational management.

Management Control System on Organizational Performance

Based on the results of the analysis, the regression equation value $Y = 3.418 + 0.821X_2$, with the t_{count} value of the management control system variable of 12,637 which is greater than the value of t_{table} which is 2,007, also reinforced by the value of value of 0.000 which is smaller than the value (Sig.) of 0.050 . So the hypothesis H_0 accepted that partially the management control system has a positive and significant effect on organizational performance. This research can prove that the management control system has an effect on organizational performance. The results of this study are in line and consistent with research by Khirawati (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) which stated that the management control system has a positive and significant effect on organizational performance. The implication of the research on the Regional Secretariat of South Tangerang City is that it can improve performance monitoring so that organizational performance can improve better. The State Civil Apparatus gains an understanding of the importance of a management control system in maintaining efficient and effective organizational operations.

Public Accountability of Organizational Performance With Organizational Culture as Moderating Variable

Based on the results of moderated regression analysis, the value (Sig.) for the moderation model of public accountability on organizational performance is 0.017, which is smaller than the specified criteria of 0.050. This shows that the organizational culture variable plays a role in strengthening or moderating public accountability for organizational performance. The research hypothesis which states that public accountability affects organizational performance through organizational culture variables can be proven. This means that organizational culture strengthens or affects the relationship of public accountability to organizational performance. The results of this study are consistent and in line with the research of Permadi (2018) and Rusmita & Badera (2018) which stated that organizational culture plays a role in moderating public accountability on organizational performance.

Management Control System Against Organizational Performance With Organizational Culture As Moderating Variable

Based on the results of moderated regression analysis, the value (Sig.) for the moderation model of the management control system on organizational performance is 0.009, which is smaller than the specified criteria of 0.050. This means that organizational culture plays a role in moderating or strengthening the relationship or influence of the management control system on organizational performance through organizational culture. The results of this study are consistent and in line with the research of Sucitrawati & Sari (2017), and Novatama (2019) which stated that organizational culture moderates the management control system on organizational performance. The research implication for the Regional Secretariat of South Tangerang City is to strengthen organizational performance through understanding management control systems and being strengthened or supported by organizational culture.

Conclusions, Limitations and Research Suggestions

Based on statistical analysis, the following conclusions are obtained (a) Public accountability has a positive and significant effect on organizational performance. This means that public accountability is an important factor that can encourage the performance of the State Civil Apparatus on organizational performance. (b) Smanagement control system has a positive and significant effect on organizational performance. This means that the better the management control system will have a positive impact on the performance of the State Civil Apparatus South Tangerang City Regional Secretariat. (c) Organizational culture moderates

and strengthens the relationship of public accountability to the performance of the State Civil ApparatusSouth Tangerang City Regional Secretariat. This means that organizational culture is an important factor that strengthens the relationship between public accountability and organizational performance. (d) organizational culture strengthens the relationship or influence of the management control system on organizational performance. This means that organizational culture as a moderating variable has a role in strengthening the relationship between the management control system and the performance of the State Civil ApparatusSouth Tangerang City Regional Secretariat.

This study uses a questionnaire, sometimes the answers given by respondents do not show the real situation so that the results of the study cannot generalize the situation at the Secretariat of the Regional Representatives Council in other local governments in Indonesia. The results of this study provide direct benefits for local government agencies where local governments in particular to pay special attention to public accountability, management control systems and organizational culture because these things have an influence on organizational performance. In particular, the management control system is an important variable in improving the performance of the public sector. Suggestions for the next research is to link the factors of integrity and capability of the State Civil Apparatus to organizational performance.

REFERENCES

- Anjumi, FH & Yaya, R. (2016). "The Influence of Management Control System and Emotional Intelligence on ATC Staff Performance With Locus Of *Control*As a Moderating Variable (Case Study at Perum LPPNPI AirNav Indonesia)". Indonesian Accounting and Finance Research, Vol: 1, No: 1.
- Anthony, RN, & Govindarajan, V. (2005). Management Control System. (Eleventh Edition, Translated Tjakrawala F, X.) Jakarta: Salemba Empat.
- Donaldson, L., & Davis, JH (1991). "Stewardship theory or agency theory: CEO *governance and shareholder returns*" Australian Journal of Management, Vol: 16, No: 1.
- Ghozali, I. (2013). Multivariate Analysis Application with IBM SPSS Program. (Edition Seventh). Semarang: Diponegoro University Publisher.
- Halim, A., & Kusufi, MS (2012). Public Sector Accounting Financial Accounting Area. (Fourth Edition). Jakarta: Four Salemba.
- Indarwati, S. (2017). "The Influence of Organizational Culture and Public Accountability Against Organizational Performance at the HA Sultan Regional General Hospital Daeng Radja, Bulukumba Regency"
- Mahmudi. (2015). Public Sector Performance Management. (Third Edition). Yogyakarta: YKPN College of Management Science.
- Mahsun, M. (2006). Public Sector Performance Measurement. (First Edition) Yogyakarta: BPFE.
- Mardiansyah, H. (2018). "Effect of Performance Management System on Attitude Employees With Organizational Culture As Moderating Variable In Pontianak State Polytechnic". Journal of Management Students Vol: 7, No: 4.
- Mulyadi. (2012). Cost accounting. (5th Edition, Press Eleven). Yogyakarta : UPPSTIE YKPN.
- Musyafidah, N. (2018). "The Influence of Organizational Culture on Organizational" *Citizenship Behavior* (OCB) Employees through Organizational Commitment as an Intervening Variable (Study on BPRS PNM Binama Semarang)".
- Ningrum, IS, Sari, RN & Susilatri. (2017). "Control System Effect Management of Company Performance: Organizational Learning and Innovation as a Variable *Intervention* (Study on Rural Banks (BPR) Pekanbaru City)" Journal of Accounting, Vol: 6, No: 1, 65-82.
- Pandeni, KR, Sujana, E. & Sinarwati, NK (2017). "Cultural Influence Organization, Public Accountability, and Internal Control of Performance Organizations with Total Quality Management as Variable *Moderating*At PDAM Buleleng Regency". E-Journal S1 Ak Ganesha University of Education, Vol: 7, No: 1.
- Permadi, D. (2018). "The Influence of Motivation on Company Performance With Organizational Culture As Moderating Variable At PT. Branch Pawnshop Bandar Lampung"
- Puspayani, AL (2019). "Effect of Accounting Information System, System Internal Control, Organizational Commitment, Organizational Culture, and Public Accountability Against Organizational Performance (Case Study On Shanti Graha General Hospital Sulanyah Village, Seririt District, Buleleng Regency)"
- Rusmita, IDAY & Badera, IDN (2018). "Organizational Culture As Moderating the Effect of Competence and Locus Of Control on Performance Auditor of Public Accounting Firm in Bali Province". E-Journal of Accounting Udayana University, Vol: 23, No: 3, 1708-1735.
- Sandanafu, SP & Tjokro, C. (2017). "Effect of Management Control System Towards Company Performance With Information Technology AsModerating (Study on MSMEs in the Culinary Sector in Ambon City)". Journal Maneksi, Vol: 6, No: 2, 1-6.
- Santoso, S. (2015). SPSS20 Statistical Data Processing in the Information Age. Jakarta: PT. Alex Media Komputindo, Gramedia Group.
- Sucitrawati, IGA & Sari, MMR (2017). "The Effect of Participation on Budgeting Against Managerial Performance With Organizational Culture and *Job Relevant Information*As Moderator". University Accounting E-Journal Udayana, Vol: 2o, No: 3, 1791-1819.

- Sudarmanto. 2009. HR Performance and Competency Development. Yogyakarta : Student Library
- Suntoro, H. (2017). "Effect of Management Control System and Strategy Business on the Performance of Hospitality Service Companies in Semarang"
- Sunyoto, D., & Burhanudin. (2015). Organizational Behavior Theory. Yogyakarta CAPS.
- Sumarsan, T. (2013). Management Control System. (Second Edition). Jakarta: Index.
- Sutarman. (2012). Introduction to Information Technology. Jakarta: Earth Literacy.
- Tangkilisan, HNS (2005). Public Management. Jakarta: PT. Grasindo.
- Tampubolon, MP (2012). Organizational Behavior (Organization Behavior). (Second Edition). Bogor: Ghalia Indonesia.
- Ulum, I. (2010). Public sector accounting. (Revised Edition, Third Printing). Yogyakarta: Graha Ilmu.